## IN THE CLAIMS

1.    (Currently Amended)   A distributed processing system comprising a plurality of clients linked in series, wherein at least one of said clients is operable in standalone fashion and has server functionality so that it executes data processing in response to requests issued by other clients and outputs the results of the data processing to said clients that issued such requests.

2.    (Currently Amended)   The distributed processing system according to claim 1, wherein processing of a POS Point of Sale (POS) application in a POS client having the server functionality includes at least one of the following: product registration, product search, transaction aggregation per transaction, tax aggregation per transaction, discount per target product, designation of payment method, settlement, transaction history registration, and operator authentication and registration.

3.    (Currently Amended)  A plurality of clients linked in series, wherein at least one of said clients is operable in standalone fashion and has server functionality so that it executes data processing in response to requests issued by other clients and outputs the results of the data processing to said clients that issued such requests.

4.    (Original)  The clients according to claim 3, wherein processing of a POS application in a POS client having the server functionality includes at least one of the following: product registration, product search, transaction aggregation per transaction, tax aggregation per transaction, discount per target product, designation of payment method, settlement, transaction history registration, and operator authentication and registration.

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